IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

IN RE APPLICATION OF : Donaldson et al

FOR : Noise Cancellation System And

HEADPHONE THEREFORE

SERIAL NO. : 10/520,036

FILED : December 28, 2004

LAST OFFICE ACTION : October 31, 2007

EXAMINER : Xu Mei

GROUP ART UNIT : 2615

ATTORNEY DOCKET NO. : 21964.27900

Akron, Ohio 44311-4407 January 31, 2008 Customer #26781

CERTIFICATE OF TRANSMISSION

I hereby certify that this <u>AMENDMENT C</u> is being filed electronically with the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the following date:

January 31, 2008

D.M. Kempthorn

AMENDMENT C

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

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In response to the Office Action of October 31, 2007, please amend the subject application as follows:

Amendments to the Claims begin on page 3 of this paper.

Remarks/Arguments begin on page 6 of this paper.